



# **THE ATTORNEY GENERAL OF TEXAS**

**AUSTIN 11, TEXAS**

**WAGGONER CARR  
ATTORNEY GENERAL**

August 19, 1965

Mr. G. R. Close  
County Attorney  
Perryton, Texas

Opinion No. C-487

Re: Taxation of Improvements  
on Land

Dear Mr. Close:

We have received your letter in which you state that it has been the custom in your county to tax improvements on land in cities and unincorporated towns and not tax the same on rural properties. You present a question reading as follows:

"The question that is squarely presented to the Commissioners' Court and to this office and which we request your official opinion on is whether or not the distinction made in the taxing scheme on improvements mentioned is valid, under the Constitution and the laws of this state."

In the first place, we do not understand any method of taxing improvements on land apart from the land itself. Article 7204, V.C.S., provides for the manner and form of assessing property for taxation. It provides, among other things, for listing the number of acres and value of the land and the number of town lots and the value of the same.

Improvements constitute a part of the land and so the value of acreage property or lots, is to be determined by the value of the land which, of course, includes improvements thereon.

Section 1 of Article VIII of the Texas Constitution provides as follows:

"Taxation shall be equal and uniform. All property . . . shall be taxed in proportion to its value, which shall be ascertained as may be provided by law."

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Section 11 of the same Article provides as follows:

"And all lands and other property  
... shall be assessed at its fair  
value."


Under the above, it is clearly seen that in determining the value of town lots or rural property, improvements on said land may or may not have some bearing on the value of the land, and that is a matter to be determined by the assessor in assessing taxes and the Commissioners' Court in equalizing values.

S U M M A R Y

In determining the value of town lots or rural property for taxation, improvements are considered a part of the land on which they are located.

Yours very truly,

WAGGONER CARR  
Attorney General of Texas

By   
H. Grady Chandler  
Assistant

HGC/fb

APPROVED:

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